## Amendments to the Claims

Please amend the claims in the manner indicated.

4. (currently amended) A method of forming a flash memory integrated circuit comprising:

forming a trench in a silicon substrate, said trench having one or more upper corners;

growing an oxide in said trench;

removing all of said grown oxide from said trench;

growing a second oxide in said trench;

filling said trench with a dielectric;

growing a tunnel oxide on said silicon substrate adjacent to said dielectric filled trench;

forming a first polysilicon layer on said tunnel oxide;

forming an interpoly dielectric on said first polysilicon layer;

forming a polysilicon control gate on said interpoly dielectric;

wherein after the growing the second oxide, the one or more upper corners of said

trench are round.

5. - 8. (cancelled)

9. (previously presented) A method of forming a non-volatile memory comprising:

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forming a trench in a semiconductor substrate between a first cell and a second cell;

forming an opening in a first dielectric material in the trench;

forming a shared source region through the opening between the first cell and the second cell;

forming a second dielectric material in the opening in the fir st dielectric material; and

forming sidewall spacers with the second dielectric material.

10. (previously presented) The method of claim 9, further comprising growing a thermal oxide in the trench.

11. (previously presented) The method of claim 9, further comprising forming the second dielectric material with a chemical vapor deposition (CVD) process.

12. – 14. (cancelled)